PATENT

## REMARKS

Examiner Guerrero is thanked for the courtesy of a call regarding this matter on November 21, 2005. During the discussion with Examiner Guerrero, she indicated that claim 1 was allowable, but was concerned about the allowability of claims 19 and 32 based upon a new reference she had identified. Subsequent to reviewing the reference, I requested that Examiner Guerrero provide a formal Office Action in order to allow proper time to coordinate a response with the Applicants. As a result, Examiner Guerrero issued a Non-Final Office Action in a timely manner. Examiner Guerrero's assistance in this matter is greatly appreciated.

The Non-Final Office Action dated November 30, 2005 has been received and carefully considered. In this Response, independent claim 1 has been amended to broaden its scope based upon the art of record. Claims previously depending from claim 1, which were canceled for reasons put forth in a prior response, have been added as new claims 34-45. Claims 18 and 19 have also been amended. Claim 32 has been canceled.

Independent claim 1 recites etching a dielectric spacer without the use of a sacrificial forming spacer to form L-shaped spacers that include a horizontal portion that varies gradually to provide for an average thickness of the horizontal portion that is 50-85 percent of the maximum thickness of the horizontal portion. It is respectfully noted that the art of record relied upon by the Examiner does not disclose a horizontal portion of an L-shaped spacer containing this feature.

Claim 18 has been amended to remove the feature of providing a substrate having a gate structure formed thereon, and to recite forming a liner oxide layer on a gate structure overlying a substrate. This amendment does not narrow the scope of claim 18. Claim 18 has been further amended to correct a grammatical error with respect to the term "vertical portion." Claim 19 has been amended to remove the feature of providing a substrate having a gate structure formed thereon, and to recite the feature of a dielectric spacer layer that has a first exposed surface portion adjacent to a first sidewall of a gate structure. Claim 19 has been further amended to indicate that etching forms a horizontal portion of the L-shaped spacer that varies in thickness that is 50-85 percent of a maximum thickness of the horizontal portion. For at least these reasons, claim 19, and those claims depending from claim 19, are novel over the art of record.

The rejection of claims 19-25 and 27-32 is most given the amendments herein. Specifically, neither of the relied upon references, either alone or in combination, disclose or suggest a spacer having the recited features. Therefore, withdrawal of the rejection of claims 19-25 and 27-32 is respectfully requested.

## Conclusion

The Applicants respectfully submit that the present application is in condition for allowance, and an early indication of the same is courteously solicited. The Examiner is respectfully requested to contact the undersigned by telephone at the below listed telephone number in order to expedite resolution of any issues and to expedite passage of the present application to issue, if any comments, questions, or suggestions arise in connection with the present application.

The Applicants believe no additional fees are due, but if the Commissioner believes additional fees are due, the Commissioner is hereby authorized to charge any fees, which may be required, or credit any overpayment, to Deposit Account Number 01-0365.

Respectfully submitted,

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